AMENDMENT TRANSMITTAL LETTER						Docket No. HCI-10002/38	
Application No.		Filing Date Examiner			Art Uni		
09/780,177-Conf. #8403		February 9, 2001		J. Mannin	g	2623	
plicant(s): Jam	es Hoobermar	1					
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	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate			
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Independent Claims	1	- 3 =	0	x 100.00		0.00	
Multiple Depend	lent Claims (che	ck if applicabl	le)				
Other fee (pleas	e specify):						
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:						0.00	
Large Entity				x Small Entit	y		
x No additiona	Il fee is require	d for this amer	ndment.				
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x Credit a	ny overpaymer	nt.					
x Charge a	any additional fili	ing or application	n processing t	fees required under	37 CFR 1.	16 and 1.17.	
/Avery N. Goldstein, Ph.D./ Avery N. Goldstein, Ph.D. Attorney/Agent Reg. No.: 39,204				Dated:	February	19, 2007	
GIFFORD, KRA 2701 Troy Cent			N & CITKOW	SKI, P.C.			

Docket No.: HCI-10002/38 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: James Hooberman

Application No.: 09/780,177 Confirmation No.: 8403

Filed: February 9, 2001 Art Unit: 2623

For: VIRTUAL SOUND SYSTEM Examiner: Hai V. Tran

RESPONSE AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action mailed December 18, 2006, please enter the following amendments in order to place the application in condition for allowance, or at least in better condition for appeal.

Remarks/Arguments begin on page 2 of this paper.